

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF Liscomb , IOWA

DUE: December 1, 2013

16206400700000
City Clerk
114 Main St. PO Box 60
Liscomb, IA 50148

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	38,456		38,456	36,442
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	38,456		38,456	36,442
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	27,336	0	27,336	26,847
Licenses and permits	855	0	855	800
Use of money and property	4,630	155	4,785	4,400
Intergovernmental	72,743	174,028	246,771	312,500
Charges for fees and service	200	97,655	97,855	107,050
Special assessments	0	0	0	0
Miscellaneous	2,021	450	2,471	500
Other financing sources	117,847	304,924	422,771	525,000
Total revenues and other sources	264,088	577,212	841,300	1,013,539
Expenditures and Other Financing Uses				
Public safety	227,263	0	227,263	243,810
Public works	15,547	0	15,547	24,500
Health and social services	450	0	450	1,650
Culture and recreation	15,015	0	15,015	17,311
Community and economic development	0	0	0	0
General government	23,738	0	23,738	37,200
Debt service	0	0	0	0
Capital projects	0	0	0	0
Total governmental activities expenditures	282,013	0	282,013	324,471
Business type activities	0	546,371	546,371	863,000
Total ALL expenditures	282,013	546,371	828,384	1,187,471
Other financing uses, including transfers out	27,847	0	27,847	25,000
Total ALL expenditures/And other financing uses	309,860	546,371	856,231	1,212,471
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-45,772	30,841	-14,931	-198,932
Beginning fund balance July 1, 2012	249,227	151,008	400,235	372,108
Ending fund balance June 30, 2013	203,455	181,849	385,304	173,176
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 90,000	Other long-term debt	\$ 0	
Revenue debt	\$ 452,924	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 333,725	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone →	Area Code	Number	Extension
Kristi Schiebel		641	496-5419	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	37,945	511					38,456			38,456	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	37,945	511		0	0	0	38,456		T01	38,456	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	37,945	511		0	0	0	38,456			38,456	6
7	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		27,336					27,336		T09	27,336	14
15	TOTAL OTHER CITY TAXES	0	27,336	0	0	0	0	27,336	0		27,336	15
16	Section B - LICENSES AND PERMITS	855						855		T29	855	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,895						1,895	155	U20	2,050	18
19	Rents and royalties	2,735						2,735		U40	2,735	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	4,630	0	0	0	0	0	4,630	155		4,785	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	35,000						35,000		B89	35,000	27
28	Community development block grants							0	174,028	B50	174,028	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	35,000	0	0	0	0	0	35,000	174,028		209,028	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		17,672					17,672		C46	17,672	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	17,672	0	0	0	0	17,672	0		17,672	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions	20,071						20,071		D89	20,071	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	20,071	0	0	0	0	0	20,071	0		20,071	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	55,071	17,672	0	0	0	0	72,743	174,028		246,771	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	58,063	A91	58,063	73
74	Sewer							0	39,592	A8Ø	39,592	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	40					160	200		A03	200	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	40	0	0	0	0	160	200	97,655		97,855	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	90						90		U99	90	108
109	Deposits and sales/fuel tax refunds	1,341						1,341	450	U99	1,791	109
110	Sale of property and merchandise	552						552		U11	552	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	'Capital Credit - telephone	38						38			38	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	2,021	0	0	0	0	0	2,021	450		2,471	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	100,562	45,519	0	0	0	160	146,241	272,288		418,529	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	90,000						90,000	304,924	NR	394,924	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	27,847						27,847			27,847	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	117,847	0	0	0	0	0	117,847	304,924		422,771	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	218,409	45,519	0	0	0	160	264,088	577,212		841,300	132
133												133
134	Beginning fund balance July 1, 2012	201,352	35,425				12,450	249,227	151,008		400,235	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	419,761	80,944	0	0	0	12,610	513,315	728,220		1,241,535	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	7,425						7,425		E62	7,425	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	519						519		E89	519	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	217,111						217,111		E24	217,111	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	2,208						2,208		E32	2,208	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	227,263	0	0	0	0	0	227,263			227,263	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		362					362		E44	362	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	7,306						7,306		E44	7,306	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		5,329					5,329		E44	5,329	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	2,550						2,550		E81	2,550	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	9,856	5,691	0	0	0	0	15,547			15,547	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	450						450		E79	450	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	450	0	0	0	0	0	450			450	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	1,311						1,311		E52	1,311	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	3,179						3,179		E61	3,179	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	5,767						5,767		E03	5,767	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	4,758						4,758		E61	4,758	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	15,015	0	0	0	0	0	15,015			15,015	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	843						843		E29	843	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	6,996						6,996		E23	6,996	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	911						911		E25	911	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,095						3,095		E31	3,095	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	11,893						11,893		E89	11,893	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	23,738	0	0	0	0	0	23,738			23,738	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	276,322	5,691	0	0	0	0	282,013			282,013	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Liscomb			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								24,291	E91	24,291	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								15,531	E80	15,531	201
202	Purchase of land and equipment									G80	0	202
203	Construction								476,280	F80	476,280	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Liscomb					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								30,269		30,269	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								546,371		546,371	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	276,322	5,691	0	0	0	0	282,013	546,371		828,384	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		27,847					27,847			27,847	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	27,847	0	0	0	0	27,847	0		27,847	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	276,322	33,538	0	0	0	0	309,860	546,371		856,231	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned							0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								181,849		181,849	269
270	Total ending fund balance June 30, 2013	143,439	47,406	0	0	0	12,610	203,455	181,849		385,304	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	419,761	80,944	0	0	0	12,610	513,315	728,220		1,241,535	271
272												272

Part III	<div>INTERGOVERNMENTAL EXPENDITURES</div> <div>CITY OF Liscomb</div> <div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>																																																																																																																																																																							
<table><tr><td>Purpose</td><td colspan="2">Amount paid to other local governments</td><td>Purpose</td><td colspan="2">Amount paid to State</td></tr><tr><td>Correction.....</td><td>M05</td><td>\$</td><td>Highways.....</td><td>L44</td><td>\$</td></tr><tr><td>Health.....</td><td>M32</td><td></td><td>All other.....</td><td>L89</td><td>\$</td></tr><tr><td>Highways.....</td><td>M44</td><td></td><td></td><td></td><td></td></tr><tr><td>Transit subsidies.....</td><td>M94</td><td></td><td></td><td></td><td></td></tr><tr><td>Libraries.....</td><td>M52</td><td>1,311</td><td></td><td></td><td></td></tr><tr><td>Police protection.....</td><td>M62</td><td>7,425</td><td></td><td></td><td></td></tr><tr><td>Sewerage.....</td><td>M80</td><td></td><td></td><td></td><td></td></tr><tr><td>Sanitation.....</td><td>M81</td><td></td><td></td><td></td><td></td></tr><tr><td>All other.....</td><td>M89</td><td>\$ \$</td><td></td><td></td><td></td></tr></table>										Purpose	Amount paid to other local governments		Purpose	Amount paid to State		Correction.....	M05	\$	Highways.....	L44	\$	Health.....	M32		All other.....	L89	\$	Highways.....	M44					Transit subsidies.....	M94					Libraries.....	M52	1,311				Police protection.....	M62	7,425				Sewerage.....	M80					Sanitation.....	M81					All other.....	M89	\$ \$																																																																																																						
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All other.....	M89	\$ \$																																																																																																																																																																						
Part IV	<div>SALARIES AND WAGES</div> <div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>																																																																																																																																																																							
<table><tr><td colspan="2"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="2">Total salaries and wages paid.....</td><td>200 \$</td><td>16,598</td></tr></table>												Amount - Omit cents		Total salaries and wages paid.....		200 \$	16,598																																																																																																																																																							
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Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																																																																																																																																																							
<div>A. Long-term debt</div> <table><tr><th rowspan="2">Purpose</th><th rowspan="2">Debt outstanding JULY 1, 2012 (a)</th><th colspan="2">Debt during the fiscal year</th><th colspan="4">Debt Outstanding JUNE 30, 2013</th><th rowspan="2">Interest paid this year (h)</th></tr><tr><th>Issued (b)</th><th>Retired (c)</th><th>General obligation (d)</th><th>TIF revenue (e)</th><th>Revenue (f)</th><th>Other (g)</th></tr><tr><td>1. Water utility</td><td>19U \$ 164,000</td><td>29U \$</td><td>39U \$ 6,000</td><td>49U \$</td><td>49U \$</td><td>49U \$ 158,000</td><td>49U \$</td><td>I91 \$ 4,920</td></tr><tr><td>2. Sewer utility</td><td>19U</td><td>29U 304,924</td><td>39U 10,000</td><td>49U</td><td>49U</td><td>49U 294,924</td><td>49U</td><td>I89 8,116</td></tr><tr><td>3. Electric utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I92</td></tr><tr><td>4. Gas utility</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I93</td></tr><tr><td>5. Transit-bus</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td></td><td>I94</td></tr><tr><td>6. Industrial Revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>I89</td></tr><tr><td>7. Mortgage revenue</td><td>19T</td><td>24T</td><td>34T</td><td></td><td>44T</td><td>44T</td><td></td><td>I89</td></tr><tr><td>8. TIF revenue</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>Other-Specify</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>9. Fire Truck</td><td>0</td><td>90,000</td><td></td><td>90,000</td><td></td><td></td><td></td><td></td></tr><tr><td>10.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>11.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>12.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>13.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>14.</td><td>19U</td><td>29U</td><td>39U</td><td>49U</td><td>49U</td><td>49U</td><td>49U</td><td>I89</td></tr><tr><td>Total long-term debt</td><td>164,000</td><td>394,924</td><td>16,000</td><td>90,000</td><td>0</td><td>452,924</td><td>0</td><td>13,036</td></tr></table>										Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 164,000	29U \$	39U \$ 6,000	49U \$	49U \$	49U \$ 158,000	49U \$	I91 \$ 4,920	2. Sewer utility	19U	29U 304,924	39U 10,000	49U	49U	49U 294,924	49U	I89 8,116	3. Electric utility	19U	29U	39U	49U	49U	49U		I92	4. Gas utility	19U	29U	39U	49U	49U	49U		I93	5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	6. Industrial Revenue	19T	24T	34T		44T	44T		I89	7. Mortgage revenue	19T	24T	34T		44T	44T		I89	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	9. Fire Truck	0	90,000		90,000					10.	19U	29U	39U	49U	49U	49U	49U	I89	11.	19U	29U	39U	49U	49U	49U	49U	I89	12.	19U	29U	39U	49U	49U	49U	49U	I89	13.	19U	29U	39U	49U	49U	49U	49U	I89	14.	19U	29U	39U	49U	49U	49U	49U	I89	Total long-term debt	164,000	394,924	16,000	90,000	0	452,924	0	13,036
Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)																																																																																																																																																																
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6. Industrial Revenue	19T	24T	34T		44T	44T		I89																																																																																																																																																																
7. Mortgage revenue	19T	24T	34T		44T	44T		I89																																																																																																																																																																
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Total long-term debt	164,000	394,924	16,000	90,000	0	452,924	0	13,036																																																																																																																																																																
<div>B. Short-term debt</div> <table><tr><td colspan="2"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td colspan="2">Outstanding as of JULY 1, 2012</td><td>61V \$</td><td></td></tr><tr><td colspan="2">Outstanding as of JUNE 30, 2013</td><td>64V \$</td><td></td></tr></table>												Amount - Omit cents		Outstanding as of JULY 1, 2012		61V \$		Outstanding as of JUNE 30, 2013		64V \$																																																																																																																																																				
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Part VI	<div>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</div> <div>Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY</div> <div>Actual valuation -- January 1, 2011</div>																																																																																																																																																																							
<table><tr><td colspan="2"></td><td colspan="2">Amount - Omit cents</td></tr><tr><td>\$</td><td>6,674,501</td><td>x .05 = \$</td><td>333,725</td></tr></table>												Amount - Omit cents		\$	6,674,501	x .05 = \$	333,725																																																																																																																																																							
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\$	6,674,501	x .05 = \$	333,725																																																																																																																																																																					
Part VII	<div>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013</div> <table><tr><th rowspan="2">Type of asset</th><th colspan="5">Amount - Omit cents</th></tr><tr><th>Bond and interest funds (a)</th><th>Bond construction funds (b)</th><th>Pension/retirement funds (c)</th><th>all other funds (d)</th><th>Total (e)</th></tr><tr><td rowspan="2">Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</td><td>W01</td><td>W31</td><td colspan="3">W61</td></tr><tr><td>\$ 55,102</td><td>\$</td><td></td><td>330,202</td><td>385,304</td></tr></table>										Type of asset	Amount - Omit cents					Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			\$ 55,102	\$		330,202	385,304																																																																																																																																								
Type of asset	Amount - Omit cents																																																																																																																																																																							
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Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																																																																																																																																																					
	\$ 55,102	\$		330,202	385,304																																																																																																																																																																			
REMARKS V98																																																																																																																																																																								